

2012 Year End Exceptions Supplemental Ordinance Fiscal Note Detail Table

Report Item	Title/Description	Amount/FTE
	Section 1 – Transfer Appropriation Authority within the same Fund	
1.1	Transfer budget authority to the Recreation Facilities and Programs BCL-Part 1 (Department of Parks and Recreation; Park and Recreation Fund (10200))	\$1,100,000
	This item transfers appropriation authority in the amount of \$1,100,000 from the Park Cleaning, Landscaping, and Restoration BCL (K320B) to the Recreation Facilities and Programs BCL (K310D). This transfer is necessary to avoid overspending within this BCL due to a change in accounting procedure for recognizing grant revenue received from the Office for Education (a Division within the Department of Neighborhoods) causing the Recreation Facilities and Programs BCL to exceed its 2012 budget authority. Revenue received from the Office of Education, which supports our Youth Violence Prevention Program (YVPP) and the Out of School Time Office (OST); was previously recorded as a negative expense. This appropriation problem has already been fixed in the 2013 budget for the OST grant revenue, and additional appropriation for 2013 will be requested in the 2013 1st Q Supplemental for the YVPP revenue. This transfer provides budget authority only, and is supported by under-spending in other BCL's.	
1.2	Transfer budget authority to the Recreation Facilities and Programs BCL-Part 2 (Department of Parks and Recreation; Park and Recreation Fund (10200))	\$300,000
	This item transfers appropriation authority in the amount of \$300,000 from the Seattle Aquarium BCL (K350A) to the Recreation Facilities and Programs BCL (K310D). This transfer is necessary to avoid overspending within this BCL due to a change in accounting procedure for recognizing grant revenue received from the Office for Education (a Division within the Department of Neighborhoods) causing the Recreation Facilities and Programs BCL to exceed its 2012 budget authority. Revenue received from the Office of Education, which supports our Youth Violence Prevention Program (YVPP) and the Out of School Time Office (OST); was previously recorded as a negative expense. This appropriation problem has already been fixed in the 2013 budget for the OST grant revenue, and additional appropriation for 2013 will be requested in the 2013 1st Q Supplemental for the YVPP revenue. This transfer provides budget authority only, and is supported by under-spending in other BCL's.	
1.3	Transfer budget authority to the Recreation Facilities and Programs BCL-Part 3 (Department of Parks and Recreation; Park and Recreation Fund (10200))	\$300,000
	This item transfers appropriation authority in the amount of \$300,000 from the Seattle Conservation Corps BCL (K320C) to the Recreation Facilities and Programs BCL (K310D). This transfer is necessary to avoid overspending within this BCL due to a change in accounting procedure for recognizing grant revenue received from the Office for Education (a Division within the Department of Neighborhoods) causing the Recreation Facilities and Programs BCL to exceed its 2012 budget authority. Revenue received from the Office of Education, which supports our Youth Violence Prevention Program (YVPP) and the Out of School Time Office (OST); was previously recorded as a negative expense. This appropriation problem has already been fixed in the 2013 budget for the OST grant revenue, and additional appropriation for 2013 will be requested in the 2013 1st Q Supplemental for the YVPP revenue. This transfer provides budget authority only, and is supported by under-spending in other BCL's.	

Report Item	Title/Description	Amount/FTE
1.4	Transfer budget authority to the Recreation Facilities and Programs BCL-Part 4 (Department of Parks and Recreation; Park and Recreation Fund (10200))	\$200,000
	This item transfers appropriation authority in the amount of \$200,000 from the Finance and Administration BCL (K390A) to the Recreation Facilities and Programs BCL (K310D). This transfer is necessary to avoid overspending within this BCL due to a change in accounting procedure for recognizing grant revenue received from the Office for Education (a Division within the Department of Neighborhoods) causing the Recreation Facilities and Programs BCL to exceed its 2012 budget authority. Revenue received from the Office of Education, which supports our Youth Violence Prevention Program (YVPP) and the Out of School Time Office (OST); was previously recorded as a negative expense. This appropriation problem has already been fixed in the 2013 budget for the OST grant revenue, and additional appropriation for 2013 will be requested in the 2013 1st Q Supplemental for the YVPP revenue. This transfer provides budget authority only, and is supported by under-spending in other BCL's.	
1.5	Clearing 2012 Timing Related Budget Exception (Seattle Department of Transportation; Transportation Operating Fund (10310))	\$50,296
	This item transfers appropriation authority in the amount of \$50,295 from the General Expense BCL (18002) to the Engineering Services BCL (17002) to clear a budget exception. The exception occurred due to a technical timing issue related to the year-end close process. The exception resulted from a contractor payment made by SDOT on behalf of Seattle City Light that SDOT was unable to transfer to City Light before the year-end books closed. City Light will reimburse SDOT for this expenditure during 2013.	
	Section 2 – Complex Capital Allocation Adjustments in Current Year CIP Projects – Seattle City Light	
2.1	Net Zero Project Allocation Adjustments to Power Supply & Environmental Affairs CIP BCL (Seattle City Light, City Light Fund (41000))	
	<p>This item reallocates \$330 thousand of project allocations within the Power Supply & Environmental Affairs – CIP BCL (SCL250) to address emerging needs and clear \$1 M limit year-end exceptions.</p> <p>Boundary Powerhouse - Unit 55 Generator Rebuild (6303) is increased by \$330,000 to cover a contract that was miscoded and encumbered under this project.</p> <p>Special Work Equipment - Generation Plant (6102) realized savings in the purchase of special work equipment because less equipment was needed than forecast.</p>	
2.2	Net Zero Project Allocation Adjustments to Customer Focused - CIP BCL (Seattle City Light, City Light Fund (41000))	

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	<p>This item reallocates \$690 thousand of project allocations within the Customer Focused – CIP BCL (SCL370) to address emerging needs and clear \$1 M limit year-end exceptions.</p> <p>Network Additions and Services: Broad Street Substation project (8363) is increased by \$340,000 to meet increased demands for service connections in the Denny Triangle area. Recent emerging loads, including new Amazon buildings, required additional service connections.</p> <p>Medium Overhead and Underground Services (8366) is increased by \$100,000 to provide for additional service connections. There were more customer requests for medium services than forecast, as economic activity is reviving for these customers more strongly than anticipated.</p> <p>Underground Outage Replacements (8352) is increased by \$250,000 in order to fund repairs resulting from an unanticipated major outage at Carkeek, which involved repeated failures late in the year. Work required significant cable replacement.</p> <p>Transportation Driven Relocations (8369) proceeded more slowly than forecast, resulting in less relocation work than forecast. In particular, work on Linden encountered unexpected field conditions, which required unplanned work to correct and delayed the project. Deferred work will be performed in 2013.</p>	
2.3	<p>Net Zero Project Allocation Adjustments to Transmission and Distribution - CIP BCL (Seattle City Light, City Light Fund (41000))</p> <p>This item reallocates \$1.9 million of project allocations within the Transmission and Distribution – CIP BCL (SCL360) to address emerging needs and clear \$1 M limit year-end exceptions.</p> <p>Overhead Equipment Replacements (8351) is increased by \$1,900,000 because the number of overhead equipment failures exceeded forecast. In addition failures are becoming more complex and costly to repair. Additional work was also performed to replace switches identified as high priorities by operators. This increased system reliability and safety.</p> <p>Substation Capacity Additions (7751) was delayed because the clearances that were needed to perform the work could not be scheduled. A clearance is an interruption in power to de-energize a piece of equipment so it is safe to work on. Clearances need to be arranged with the System Control Center so power to customers can be rerouted via an alternate path.</p> <p>Pole Attachment Requests Preparation Work (8452) spent less than forecast. Requests for pole attachments come from customers and there were fewer requests than forecast.</p> <p>Network Maintenance Hole and Vault Rebuild (8130) encountered ongoing delays in obtaining SDOT street use permits, which caused under spending.</p>	